

# **Financial Management Performance Indicators**

**PERFORMANCE METRICS COMPARISON OF**

**GOVERNMENT- WIDE RESULTS**

**TO**

**ENVIRONMENTAL PROTECTION AGENCY**

**THROUGH JANUARY 31, 2004**

# **Financial Management Performance Indicators**

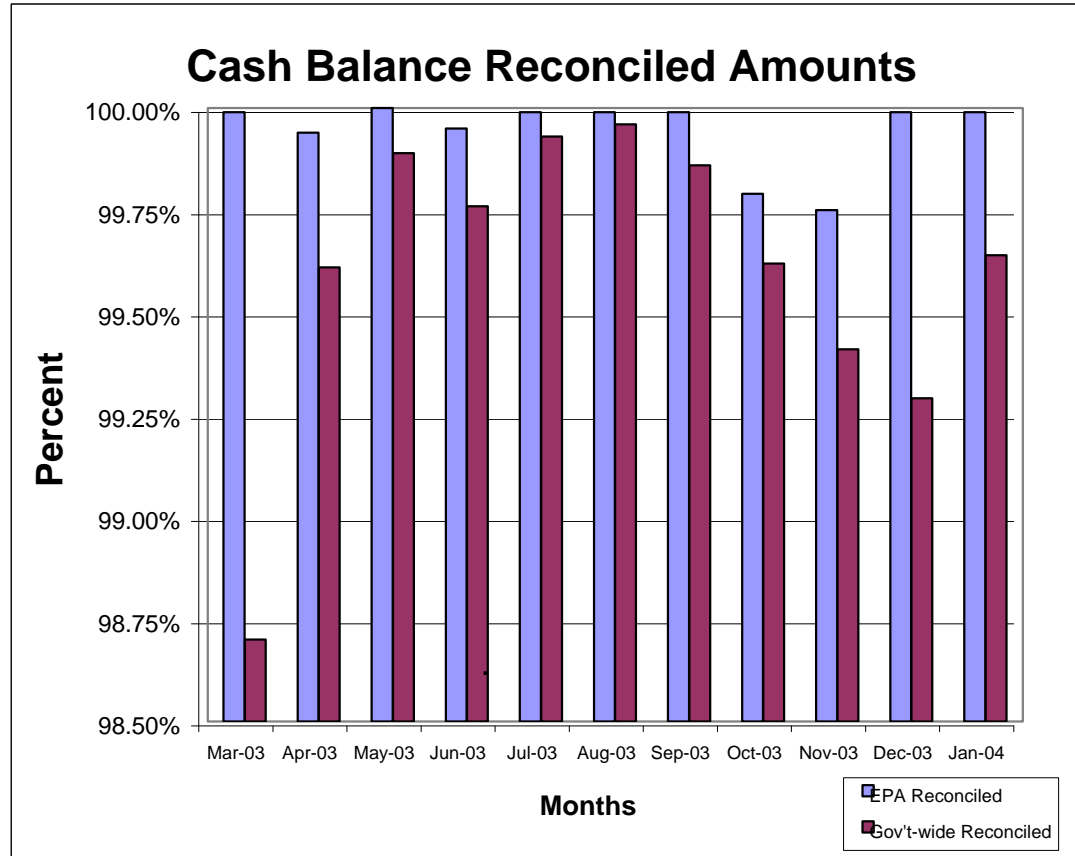
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**Financial Management Performance Indicators**  
**January 2004**  
**Indicator #1a - Cash Balance - Reconciled Amounts**

Reconciled Accounts in Billions		
Month	EPA Reconciled	Gov't-wide Reconciled
Mar 03	\$14.8	\$1,400.0
Apr 03	14.9	1,900.0
May 03	14.4	1,700.0
Jun 03	13.9	1,500.0
Jul 03	13.3	1,400.0
Aug 03	12.7	1,300.0
Sep 03	11.2	800.0
Oct 03	12.5	1,700.0
Nov 03	10.6	1,700.0
Dec 03	10.0	1,500.0
Jan 04	9.5	1,400.0

Unreconciled Accounts in Millions		
Month	EPA Unreconciled	Gov't-wide Unreconciled
Mar 03	\$1.2	\$18,900.0
Apr 03	8.4	7,500.0
May 03	0.5	1,700.0
Jun 03	7.5	3,200.0
Jul 03	1.9	1,400.0
Aug 03	1.7	3,300.0
Sep 03	0.7	1,300.0
Oct 03	26.0	6,400.0
Nov 03	26.2	10,500.0
Dec 03	1.4	8,400.0
Jan 04	0.5	4,600.0



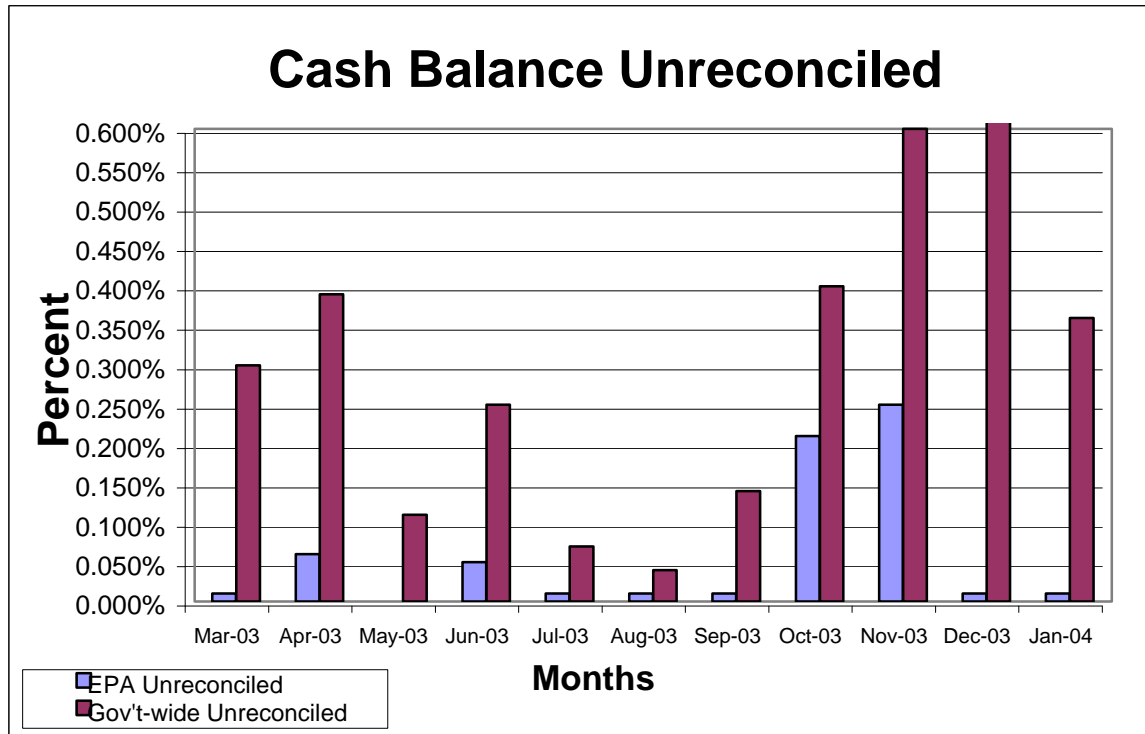
Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

Observations:

Reconciled Accounts		
Month	EPA Reconciled	Gov't-wide Reconciled
Mar 03	99.99%	98.70%
Apr 03	99.94%	99.61%
May 03	100.00%	99.89%
Jun 03	99.95%	99.76%
Jul 03	99.99%	99.93%
Aug 03	99.99%	99.96%
Sep 03	99.99%	99.86%
Oct 03	99.79%	99.62%
Nov 03	99.75%	99.41%
Dec 03	99.99%	99.29%
Jan 04	99.99%	99.64%

**Financial Management Performance Indicators**  
**January 2004**  
**Indicator #1b - Cash Balance - Unreconciled Amounts**

Percent of Unreconciled Accounts		
Month	EPA Unreconciled	Gov't-wide Unreconciled
Mar 03	0.01%	0.30%
Apr 03	0.06%	0.39%
May 03	0.00%	0.11%
Jun 03	0.05%	0.25%
Jul 03	0.01%	0.07%
Aug 03	0.01%	0.04%
Sep 03	0.01%	0.14%
Oct 03	0.21%	0.40%
Nov 03	0.25%	0.60%
Dec 03	0.01%	0.67%
Jan 04	0.01%	0.36%



Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

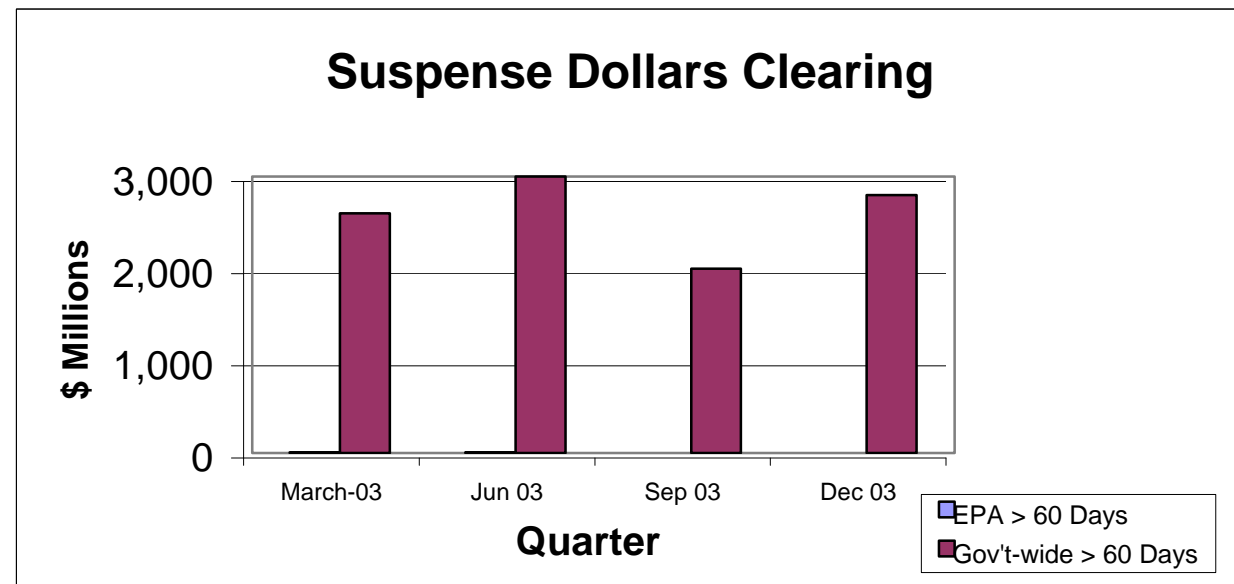
Observations:

## Financial Management Performance Indicators

January 2004

### Indicator #2a - Suspense Clearing Dollars

Suspense Clearing in Millions		
Quarter	EPA > 60 Days	Gov't-wide > 60 Days
March-03	\$6.4	\$2,600.0
Jun 03	5.9	2,800.0
Sep 03	0.4	2,000.0
Dec 03	0.1	2,800.00



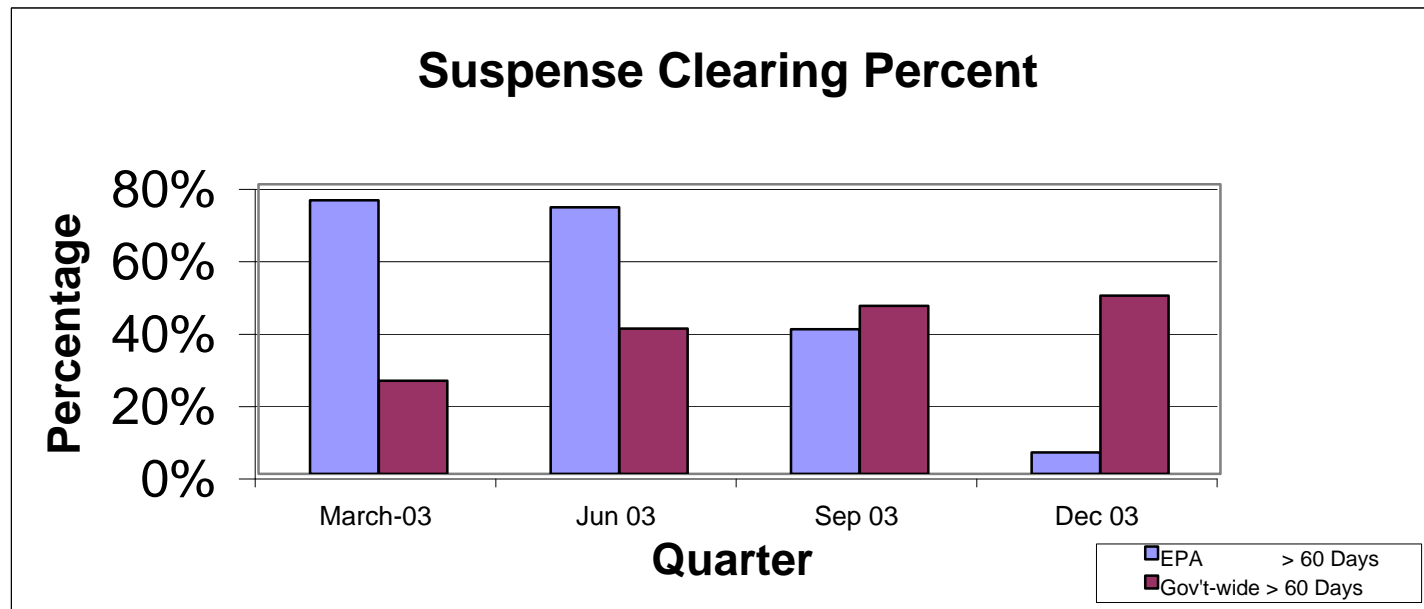
Definition: Timeliness of clearing and reconciling suspense accounts; Accounts are defined as transactions; Aging data reported at quarter end only.

Observations: EPA accounting offices diligently worked toward clearing the Suspense Items from September 2003.

## Financial Management Performance Indicators

January 2004

### Indicator #2b - Suspense Clearing Percent



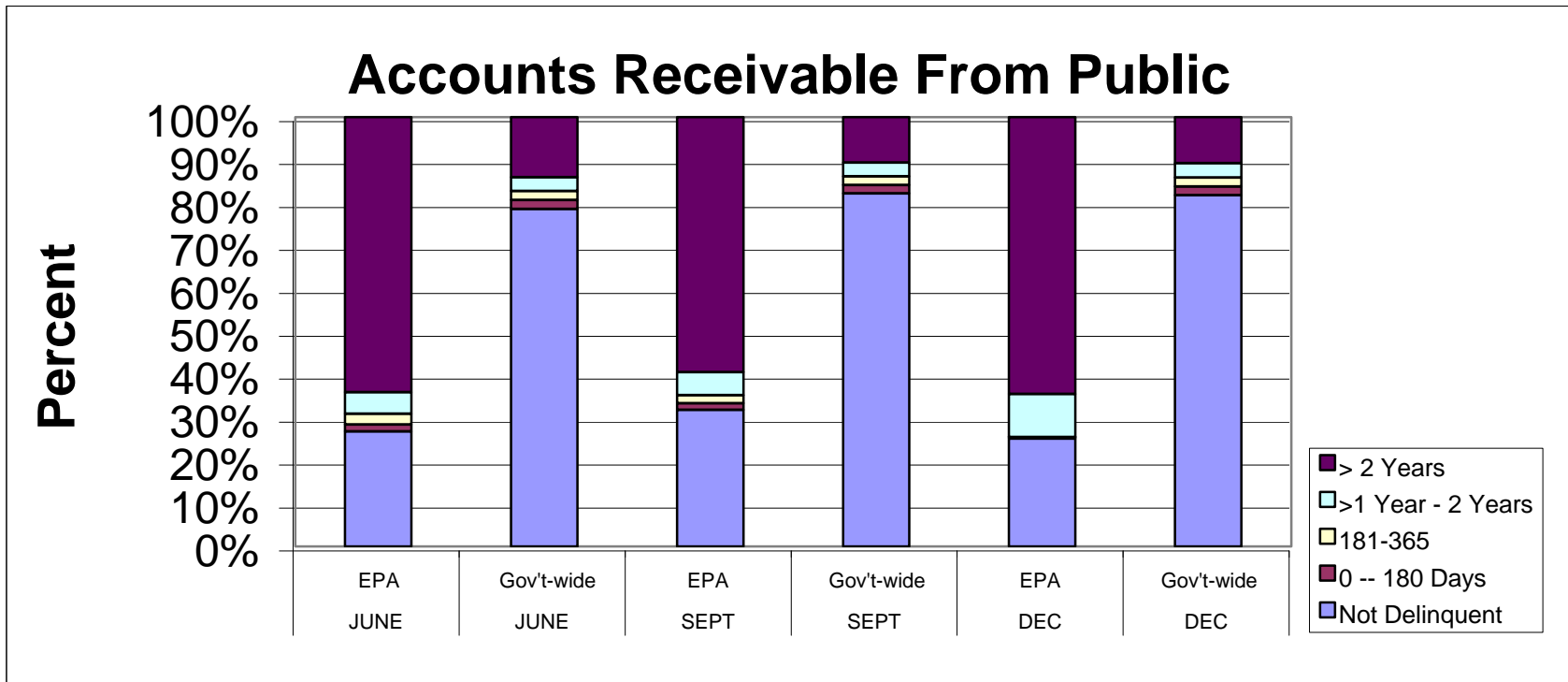
Definition: Timeliness of clearing and reconciling suspense accounts; Accounts are defined as transactions; Aging data reported at quarter end only.

Observations: EPA accounting offices diligently worked toward clearing the Suspense Items from September 2003.

## Financial Management Performance Indicators

January 2004

### Indicator #3 - Accounts Receivable from Public

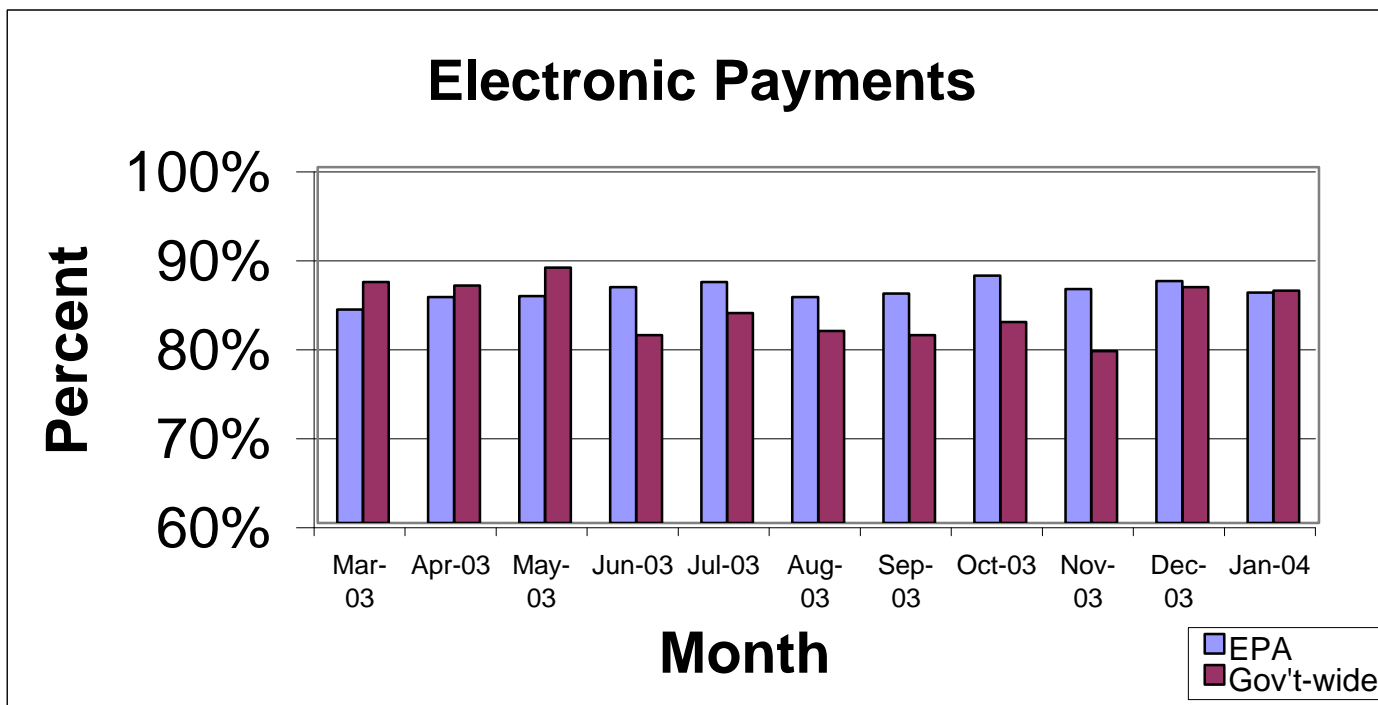


Definition: Source is Treasury Report on Receivables; Reported at quarter end only. Includes accounts receivable not eligible for referral to Treasury for collection.

Observations: DELINQUENT RECEIVABLES > 180 Days: In total, \$816 Million (99%) are uncontrollable: \$652.8M (79%) are with DOJ for litigation; \$140.9M (17%) are in EPA Appeals Process; \$22.3M (3%) are in Bankruptcy (3%). We have transferred \$8.8M to Treasury for Cross Servicing.



**Financial Management Performance Indicators**  
**January 2004**  
**Indicator 4 - Electronic Payments**

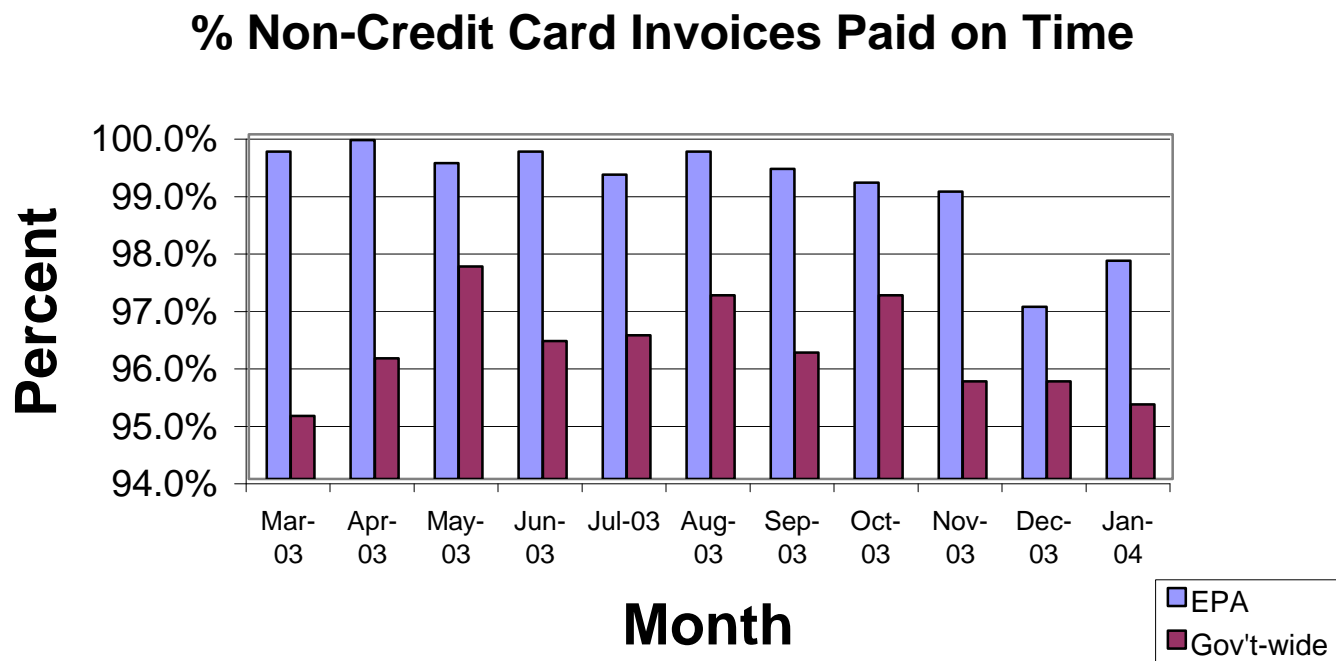


Definition: Total number of vendor payments. Check and EFT (Non-credit card).

Observations: 98.7% of Contract Payments and Vendor Travel Payments are made via EFT. 79.3% of Small Purchases are made via EFT.

Electronic Payments		
Month	EPA	Gov't-wide
Mar-03	84.0%	87.1%
Apr-03	85.4%	86.7%
May-03	85.5%	88.7%
Jun-03	86.5%	81.1%
Jul-03	87.1%	83.6%
Aug-03	85.4%	81.6%
Sep-03	85.8%	81.1%
Oct-03	87.8%	82.6%
Nov-03	86.3%	79.3%
Dec-03	87.2%	86.5%
Jan-04	85.9%	86.1%

**Financial Management Performance Indicators**  
**January 2004**  
**Indicator 5a - % Non-Credit Card Invoices Paid on Time**



Definition: Non-credit card invoices paid timely in accordance with Prompt Payment Act.

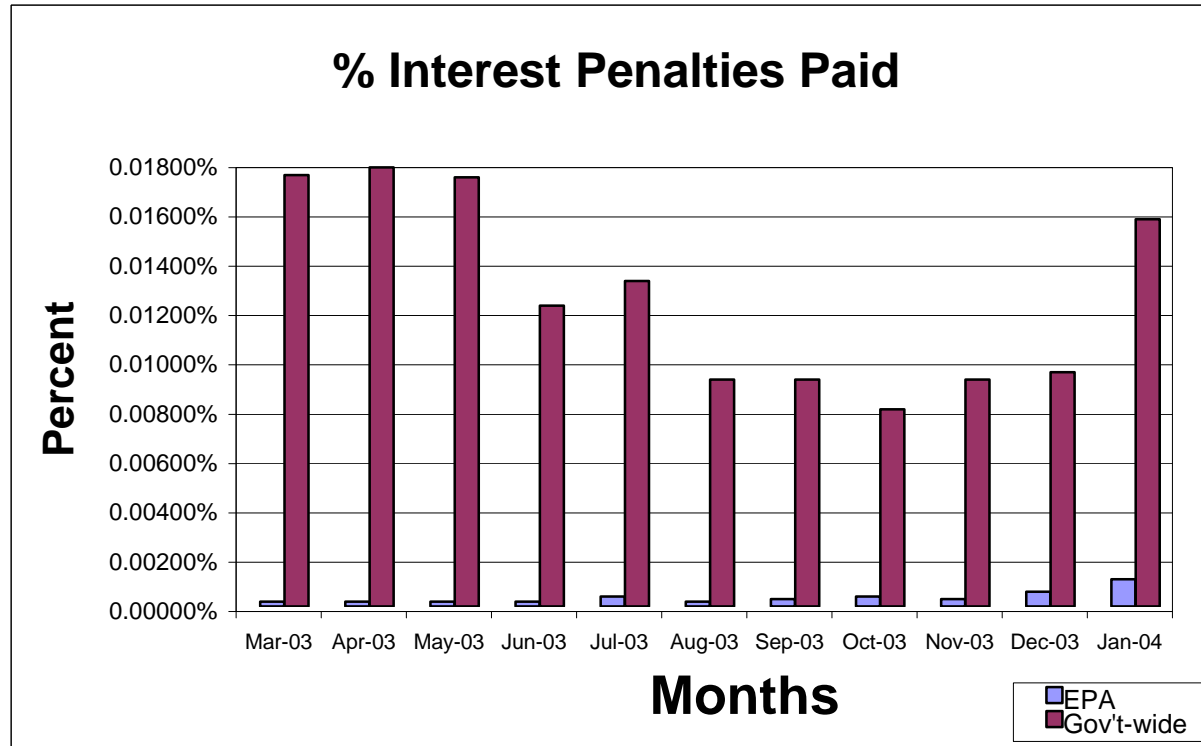
Observations: EPA's On-time Payments have decreased due to consolidating the payment functions and having to change business practices. We expect these late payments to decrease in the upcoming months.

Non-Credit Card Invoices Paid on Time		
Month	EPA	Gov't-wide
Mar-03	99.7%	95.1%
Apr-03	99.9%	96.1%
May-03	99.5%	97.7%
Jun-03	99.7%	96.4%
Jul-03	99.3%	96.5%
Aug-03	99.7%	97.2%
Sep-03	99.4%	96.2%
Oct-03	99.2%	97.2%
Nov-03	99.0%	95.7%
Dec-03	97.0%	95.7%
Jan-04	97.8%	95.3%

## Financial Management Performance Indicators

January 2004

### Indicator 5b - % Interest Penalties Paid

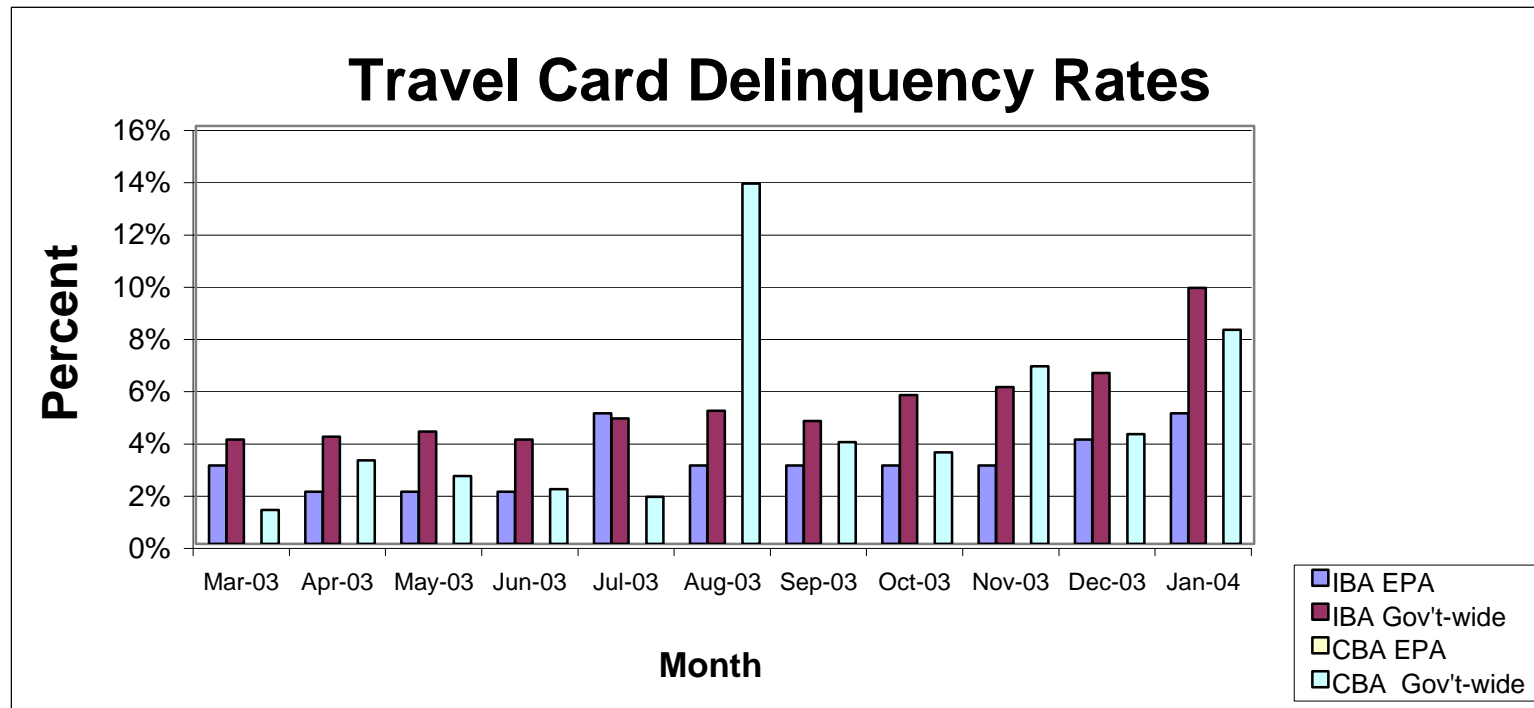


Definition: Interest penalties paid in accordance with Prompt Payment Act.

Observations: EPA's Interest Penalties have increased due to consolidating the payment functions. We expect these costs to decrease in the upcoming months as business practices are revised and payments are made promptly.

<b>Penalties as % Total Invoices (Percent)</b>		
<b>Month</b>	<b>EPA</b>	<b>Gov't-wide</b>
Mar 03	0.0002%	0.0175%
Apr 03	0.0002%	0.0178%
May 03	0.0002%	0.0174%
Jun 03	0.0002%	0.0122%
Jul 03	0.0004%	0.0132%
Aug 03	0.0002%	0.0092%
Sep 03	0.0003%	0.0092%
Oct 03	0.0004%	0.0080%
Nov 03	0.0003%	0.0092%
Dec 03	0.0006%	0.0095%
Jan 04	0.0011%	0.0157%

**Financial Management Performance Indicators**  
**January 2004**  
**Indicator #6a - Travel Card Delinquency Rates**



Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations: EPA is experiencing an increase in the IBA Delinquency Rate. Based on seasonality of travel card delinquencies, this rate historically increases this time of year.

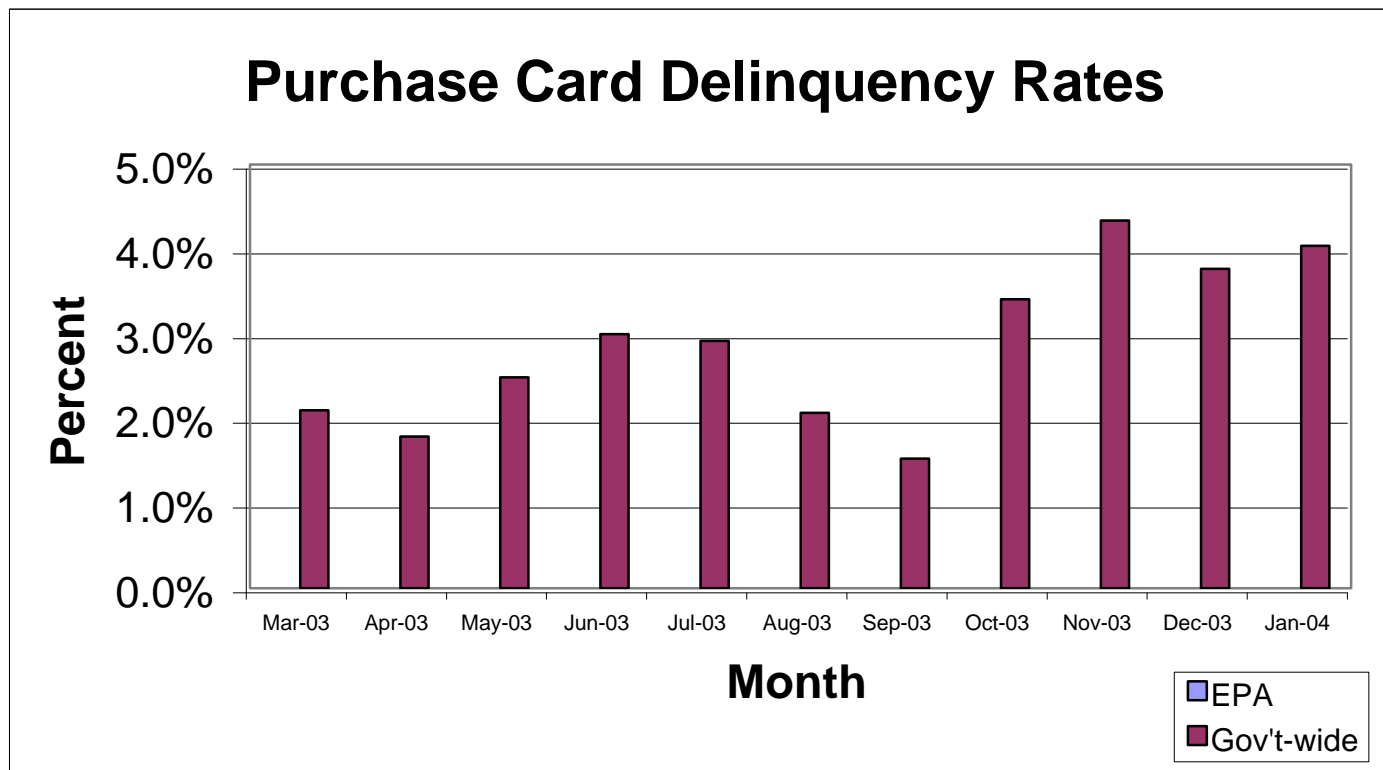
Delinquency Rates (%)				
Month	IBA	IBA	CBA	CBA
	EPA	Gov't-wide	EPA	Gov't-wide
Mar 03	3.0%	4.0%	0.0%	1.3%
Apr 03	2.0%	4.1%	0.0%	3.2%
May 03	2.0%	4.3%	0.0%	2.6%
Jun 03	2.0%	4.0%	0.0%	2.1%
Jul 03	5.0%	4.8%	0.0%	1.8%
Aug 03	3.0%	5.1%	0.0%	13.8%
Sep 03	3.0%	4.7%	0.0%	3.9%
Oct 03	3.0%	5.7%	0.0%	3.5%
Nov 03	3.0%	6.0%	0.0%	6.8%
Dec 03	4.0%	6.5%	0.0%	4.2%
Jan 04	5.0%	9.8%	0.0%	8.2%



## Financial Management Performance Indicators

January 2004

### Indicator #6b - Purchase Card Delinquency Rates



Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations:

Purchase Card Delinquency		
Month	EPA	Gov't-wide
Mar 03	0.00%	2.10%
Apr 03	0.00%	1.79%
May 03	0.00%	2.49%
Jun 03	0.00%	3.00%
Jul 03	0.00%	2.92%
Aug 03	0.00%	2.07%
Sep 03	0.00%	1.53%
Oct 03	0.00%	3.41%
Nov 03	0.00%	4.34%
Dec 03	0.00%	3.77%
Jan 04	0.00%	4.04%